



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

August 9, 2010

Brian Duperreault  
President and Chief Executive Officer  
Marsh & McLennan Companies, Inc.  
1166 Avenue of the Americas  
New York, New York 10036-2774

**Re: Marsh & McLennan Companies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-05998**

Dear Mr. Duperreault:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief